

USAREUR

Paying Agent

Brief



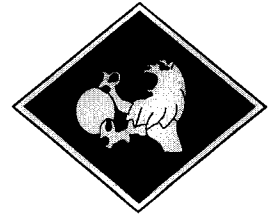
ENCL 4

OBJECTIVES



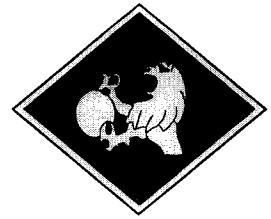
- Understand how to safeguard public funds.
- Understand the difference between Agents and Ordering Officers.
- Understand pecuniary liability and your responsibilities as an Agent.
- Understand how to properly complete an SF44, DD Form 1351-2, and DD Form 2664.
- Understand how to maintain the cash register and how to balance paid vouchers and remaining currency.
- Correctly complete the Agent Practical Exercise.

DO NOT LEAVE FINANCE WITHOUT



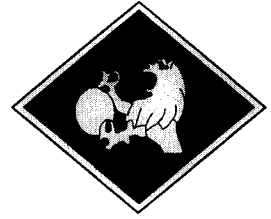
- Copy of the Agent Appointment Order, the pecuniary liability statement, and DD Form 1081.
- Cash Register, DD Form 2664, and DD Form 1351-2, check cashing stamps.
- Community Bad Checklist, Finance Battalion Check Cashing Instructions.
- A copy of the USAREUR Paying Agent Brief.

SAFEGUARDING FUNDS PHYSICAL SECURITY



- Appropriate security measures are required for agents receiving funds (Unit Commanders are responsible for ensuring the guard receives a Rules of Engagement Briefing and is qualified with assigned weapon).
- Request MP or armed guard support when necessary, regardless of the amount.
- Keep money in a controlled environment (secured or under guard) at all times. Keep money out of reach and sight of everyone but yourself whenever possible.

SAFEGUARDING FUNDS PHYSICAL SECURITY



- Watch out for counterfeit money - counterfeit pens are available from the following website-site:
<http://www.fbi.gov/counterfeit>
- Only use funds for “Official Government Purposes”
- Always be alert! Be aware of suspicious individuals and tricks!
- Never conduct business with money if you are uncomfortable or unsure!
- Count the money as you remove it from drawer, then count aloud to the payee, then have payee count it back to you, a total of 3 times.

SAFEGUARDING FUNDS DOCUMENT ACCURACY



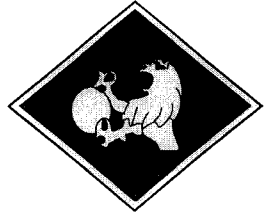
- The original DD Form 1081, SF 44(s), DD Form 2664(s), and DD Form 1351-2(s) are the same as cash.
- Always maintain a copy of all documentation and always know what you are signing.
- The use of white-out is prohibited on any finance documents. Always line through errors and initial over top of the correction.
- Save foreign currency exchange receipts and continue to use this rate as you spend, regardless of the daily exchange rate.
Annotate computations on SF44 using this rate.
- Always verify funds when receiving and returning funds.
- Always keep vouchers and money secure.

SAFEGUARDING FUNDS DOCUMENT ACCURACY



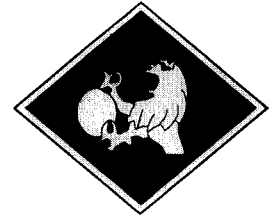
- Use four decimal places for foreign exchange rates.
- When computing a foreign exchange amount to U.S. equivalent, round amount to two decimal places. For example, to convert 20.99 FC to U.S. at 1.0745 on a calculator it would calculate at 19.534667. Round the result to 19.54

AGENTS VS. ORDERING OFFICERS



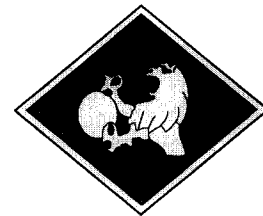
- Ordering Officers are trained by the contracting office.
- Agents are trained by finance to ensure payment documentation is correctly processed.
- The Ordering Officer and Agent work together, but their duties must be separate.

PECUNIARY LIABILITY



- Obligation to make good a loss, for example, an individual is pecuniary liable to the government for any loss caused by misconduct or negligence in maintaining proper accounting and/or proper safeguards for the funds entrusted to him/her.

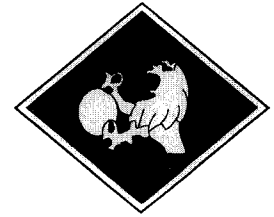
AGENT RESPONSIBILITIES



- May only use funds for the purpose stated in the orders.
- Will not loan, convert to your use, or deposit any portion of funds.
- Will not co-mingle funds.
- Will not entrust funds to another person.
- Will not be designated as an agent to another agent.

EXAMPLE 1

SF44 PAYMENTS



Agent Responsibilities

- Complete purchaser section on SF44.
- Annotate exchange rate (if applicable).
- Ensure total payment does not exceed \$2,500.00.
- Review SF44 for accuracy.
- Make payment to vendor.
- Obtain vendors signature and receipt of purchase.
- Sign appropriate blocks.
- Maintain cash register.
- Secure currency, SF44 and all receipts.

PURCHASE ORDER-INVOICE-VOUCHERSCENARIO, Part 1

Agent received advance of
\$12,500.00.

Agent converted \$89.21 at a rate
of \$1.00 = 1.1210 FC.
(\$89.21 ÷ 100 FC)

Agent converted \$179.34 at a rate
of \$1.00 = 1.1152 FC.
(\$179.34 ÷ 200 FC)

Agent spent 214.26 FC
(Using all 100 FC from the first
rate,
and 114.26 FC from the second
rate.)

Remaining Foreign Currency is
85.74 FC.

REMAINING CURRENCY ON-HAND

Before:

FC 100 @ 1.1210

FC 200 @ 1.1152

After:

FC 0.00 @ 1.1210

FC 85.74 @ 1.1152

DATE OF ORDER

27 MAY 03

ORDER NO.

DAJA 02-9705-001

PRINT NAME AND ADDRESS OF SELLER (Number, Street, City and State)*

FAYEE
Manny's Office Supplies
Vicenza, Italy

FURNISH SUPPLIES OR SERVICES TO (Name and address)*

1st Trans. Co., Unit 00001
APO AE 000001

SUPPLIES OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
Extension Cords	6	20.40FC	122.40 FC
Extension Cords	6	15.31FC	91.86 FC
(100 FC = \$89.21)			
(114.26 FC = \$102.46)			

AGENCY NAME AND BILLING ADDRESS

PAYOR
208th Finance Battalion
APO AE 09131

TOTAL 214.26 FC

DISCOUNT TERMS

. . . . % DAYS

DATE INVOICE RECEIVED

ORDERED BY (Signature and title)

Ordering Officer's *Signature* and Printed Name

PURPOSE AND ACCOUNTING DATA

2062020 94-1031 B442010.00 2572
S91533 L9CK WK4E3R42880021

PURCHASER

RECEIVED BY

Agent's *Signature* and Printed Name

TITLE

Pay Agent

DATE

27 MAY 03

SELLER Please read instructions
☒ PAYMENT
RECEIVED

\$ 214.26 FC

☐ PAYMENT
REQUESTED

\$

NO FURTHER INVOICE NEED BE SUBMITTED

SELLER

BY *Vendor's Signature* (Printed Name)
(Signature)

DATE

27 MAY 03

I certify that this account is correct and proper
For payment in the amount of

\$ 191.67

Agent's Signature
(Authorized certifying officer)

DIFFERENCES

ACCOUNT VERIFIED:

CORRECT FOR

BY

PAID BY

☒

CASH

DATE PAID

VOUCHER NO.

OR

(Check No.)

* PLEASE INCLUDE
ZIP CODE

SELLER'S INVOICE

(See Instructions on Copy 2)

STANDARD FORM 44a (Rev. 10-83)
PRESCRIBED BY GSA,
FAR (48 CFR) 53.213©

SCENARIO, Part 2

1. Remaining Foreign Currency is 85.74 FC.
2. Agent Re-converted (sold) 85.74 FC at a rate of \$1.00 = 1.1733 FC. (85.74 FC = \$73.08)

FORMULA

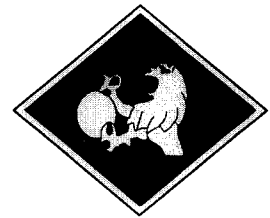
3. Remaining currency divided by The conversion (buy) rate Equals "A".
4. Remaining currency divided by The re-conversion (sell) rate Equals "B".
5. The difference between A and B Equals the loss by exchange. (A - B = LBX)

U.S. GOVERNMENT

PURCHASE ORDER-INVOICE-VOUCHER

DATE OF ORDER 28 MAY 03		ORDER NO. DAJA 02-9610-056	
PRINT NAME AND ADDRESS OF SELLER (Number, Street, City and State)* Nations Bank Stuttgart, Germany			
FURNISH SUPPLIES OR SERVICES TO (Name and address)* MLT Lithuania HQ EUCOM, Unit 30400 ECJ5-J APO AE 09128			
SUPPLIES OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
(A) Remaining Currency / Conversion (buy) rate			
FC85.74 / 1.1152 = \$76.88			
(B) Remaining Currency / Re-conversion (sell) rate			
FC85.74 / 1.1733 = \$73.08			
\$76.88 - \$73.08 = \$3.80			
AGENCY NAME AND BILLING ADDRESS 208th Finance Battalion APO AE 09131		TOTAL \$3.80 DISCOUNT TERMS ...%... DAYS DATE INVOICE RECEIVED	
ORDERED BY (Signature and title) Ordering Officer's Signature and Printed Name			
PURPOSE AND ACCOUNTING DATA 2172020 94-1031 122113.00 25C3 L9K4 S91533 WK4E3R63040035			
PURCHASER			
RECEIVED BY Agent's Signature and Printed Name			
TITLE Agent		DATE 28 MAY 03	
SELLER Please read instructions on Copy 2			
<input type="checkbox"/> PAYMENT RECEIVED \$		<input type="checkbox"/> PAYMENT REQUESTED \$	
NO FURTHER INVOICE NEED BE SUBMITTED			
SELLER BY Receipts Attached (Signature)		DATE	
I certify that this account is correct and proper For payment in the amount of \$ 3.80 Agent's Signature (Authorized certifying officer)		DIFFERENCES ACCOUNT VERIFIED: CORRECT FOR BY	
PAID BY <input type="checkbox"/> CASH <input type="checkbox"/> OR (Check No.)		DATE PAID	
VOUCHER NO.			
* PLEASE INCLUDE ZIP CODE			
1 SELLER'S INVOICE (See Instructions on Copy 2)			
STANDARD FORM 44a (Rev. 10-83) PRESCRIBED BY GSA, FAR (48 CFR) 53.213©			

CURRENCY REGISTER SF44 TRANSACTIONS



TRANSACTIONS

BALANCES

Date	Transaction	Vouchers	Conversions	FC @1.1210	FC@1.1152	U.S. Balance
24-May-03	Advance					\$12,500.00
25-May-03	Exchange \$\$ for FC	\$0.00	-\$89.21	FC 100	\$0.00	\$12,410.79
26-May-03	Exchange \$\$ for FC	\$0.00	-\$179.34	FC 0	FC 200	\$12,231.45
27-May-03	FC purchase SF44 #1	\$214.26	\$0.00	FC 0.00	FC 85.74	\$12,231.45
28-May-03	Sell FC for \$: SF44#2	\$3.80	\$73.08	FC 0	FC 0.00	\$12,304.53

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

ACCOUNT HOLDER, LTC, FC
 101 FINANCE BATTALION
 UNIT
 APO AE
 DSSN: _____
 Disbursing Agent, SFC, USA
 DET C, 101 FB (LOCATION)
 APO AE

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS
 (Include ZIP Code/APO number and Telephone number.)

Smith, Mike A., SFC
 123-45-6789
 1st Trans. Co.
 Unit 00001
 APO AE 00001
 DSN 123-4567

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD				\$12,500.00
2. U.S. DOLLARS	\$12,500.00		12,304.53	
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			191.67	
9. INCORRECT VOUCHERS RETURNED				
10. _____ LBN			3.80	
11. _____				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$12,500.00		0.00

STATEMENTS

DISBURSING OFFICER

AGENT OFFICER

☒ ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.

☒ ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.

DATE: 24 MAY 03
 SIGNATURE OF DISBURSING OFFICER: /S/ Disbursing Agent

DATE: 24 MAY 03
 SIGNATURE OF AGENT OFFICER: /S/ Mike Smith

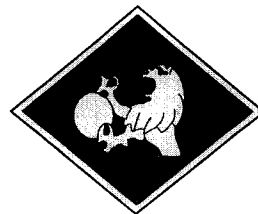
☐ ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.

☐ ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.

DATE: 28 MAY 03
 SIGNATURE OF DISBURSING OFFICER: /S/ Disbursing Agent

DATE: 28 MAY 03
 SIGNATURE OF AGENT OFFICER: /S/ Mike Smith

EXAMPLE 2 ACCOMMODATION EXCHANGES



- Accommodation exchanges are completed by Paying Agents by exception only and are authorized by the Finance Battalion Commander.
- Accommodation exchanges include check cashing and currency conversion for soldiers, which are zero-net effect transactions.
- Accommodation exchanges are recorded on DD Form 2664. Use a new DD Form 2664 every time the exchange rate changes.
- Check cashing references: USAREUR Check-Cashing Policy and a current dishonored checklist.
- For currency exchanges, use the rate at which funds were advanced from the DDO/DA.

CASH REGISTER DD FORM 2664 EXCHANGES



TRANSACTIONS

BALANCES

Date	Conversions	2664 #	FC@ 1.210	U.S. Balance	Neg. Instr.
24-May-03	Advance		FC 1000	\$2,000.00	\$0.00
29-May-03	Convert FC @ 1.1234	1	FC 887.66	\$2,100.00	\$0.00
29-May-03	Cash 1 PC \$200.00	1	0.00	\$1,900.00	\$200.00
30-May-03	Convert FC @ 1.2345	2	FC 764.21	\$2,000.00	\$0.00

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME ADDRESS, DISBURSING STATION SYMBOL NO. Account Holder, LTC, FC 1 st FINANCE BATTALION UNIT APO AE DSSN: DISBURSING AGENT, SFC, USA DET C, 1 st FB (LOCATION) APO AE	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS <i>(Include ZIP Code/APO number and Telephone number.)</i> Smith, Mike A., SFC 123-45-6789 1 st Trans. Co. Unit 00001 APO AE 00001 DSN 123-4567
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TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

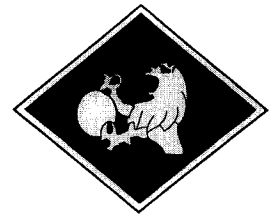
TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD		0.00		2,892.06
2. U.S. DOLLARS	2,000.00		2,000.00	
3. FOREIGN CURRENCY FC1,000@ 1.1210	892.06		619.04	
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS(1) Personal Check			200.00	
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10. 1 BN			73.02	
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		2,892.06		0.00

STATEMENTS

DISBURSING OFFICER	AGENT OFFICER
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.	<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.
DATE: 24 MAY 03 SIGNATURE OF DISBURSING OFFICER: //Signature//	DATE: 24 MAY 03 SIGNATURE OF AGENT OFFICER: //Signature//
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.	<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.
DATE: 30 MAY 03 SIGNATURE OF DISBURSING OFFICER: //Signature//	DATE: 30 MAY 03 SIGNATURE OF AGENT OFFICER: //Signature//

EXAMPLE 3

ESCORT OFFICERS



The Escort Officer will do the following:

- Bring a copy of the dignitary's Invitational Travel Orders (ITO) to the Travel section. The Travel section will compute the maximum Meals, Incidental Expenses, and Lodging authorized for the dignitary. This is the amount that the agent will receive.
- Maintain the cash register daily
- Collect a signed DD Form 1351-2 from each dignitary at the conclusion of TDY and submit as a paid voucher

EXAMPLE 3

ESCORT OFFICERS



You will escort 1 invited dignitary for 3 days and the IATS printout will show the following:

Total meals and incidental expenses = \$120.00
Lodging = \$50.00 per night for 3 nights

31 MAY 03 - Advance = \$270.00

1 JUN 03 - Foreign Officer Arrives
Pay dignitary Meals

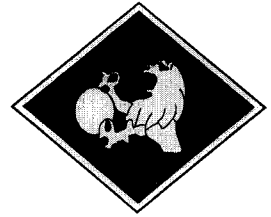
2 JUN 03 - Pay for dignitaries Meals

3 JUN 03 - Pay for dignitary Meals

4 JUN 03 - Pay dignitaries lodging cost
Pay Meals for dignitaries

5 JUN 03 - Clear Finance

CASH REGISTER ESCORT OFFICERS



TRANSACTIONS

BALANCES

Date	Transactions	Purchases	M&IE	Balance
31-May-03	Advance	0.00	\$0.00	\$270.00
1-Jun-03	Dignitary Meals	0.00	\$30.00	\$240.00
2-Jun-03	Dignitary Meals	0.00	\$30.00	\$210.00
3-Jun-03	Dignitary Meals	0.00	\$30.00	\$180.00
4-Jun-03	Dignitary Meals	0.00	\$30.00	\$150.00
4-Jun-03	Dignitary Lodging X 3 Nights	0.00	\$150.00	\$0.00

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME ADDRESS, DISBURSING STATION SYMBOL NO. ACCOUNT HOLDER, LTC, FC 10TH FINANCE BATTALION UNIT APO AE DSSN: DA name and address	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS <i>(Include ZIP Code/APO number and Telephone number.)</i> Smith, Mike A., SFC 123-45-6789 1st Trans. Co. Unit 00001 APO AE 00001 DSN 123-4567
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TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD				270.00
2. U.S. DOLLARS	270.00			
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			270.00	
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		270.00		0.00

STATEMENTS

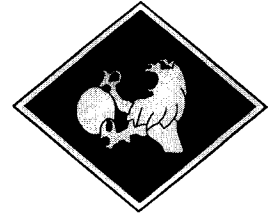
DISBURSING OFFICER		AGENT OFFICER	
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
31 MAY 03	/S/ DA	31 MAY 03	/S/ Agent
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
5 JUN 03	/S/ DA	5 JUN 03	/S/ Agent

DD FORM 1081, MAY 75

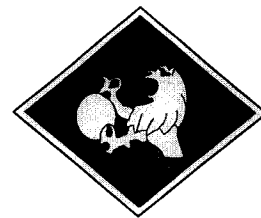
REPLACES EDITION OF DEC 57 WHICH IS OBSOLETE.

USAPPC VI.00

CLEARING PROCEDURES



- Call the Disbursing Agent to make an appointment to clear.
- On day of appointment, you must account for all funds and vouchers.
- SF44s must be broken down in 5 copies. The white copy is the original, and must have the original receipts and original SF 1034 attached.



QUESTIONS?